

APPENDICES

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APPENDIX A

Statutes Involved

§4701. Imposition of tax

(a) Rate.—There shall be imposed an internal revenue tax upon narcotic drugs, produced in or imported into the United States, and sold, or removed for consumption or sale, at the rate of 1 cent per ounce, and any fraction of an ounce in a package shall be taxed as an ounce. The tax imposed by this subsection shall be in addition to any import duty imposed on narcotic drugs.

(b) By whom paid.—The tax imposed by subsection (a) shall be paid by the importer, manufacturer, producer, or compounder. Aug. 16, 1954, c. 736, 68A Stat. 549.

§4703. Affixing of stamps

The stamps provided in section 4771(a) (1) for narcotic drugs shall be so affixed to the bottle or other container as to securely seal the stopper, covering, or wrapper thereof. Aug. 16, 1954, c. 736, 68A Stat. 550.

§4704. Packages

(a) General requirement.—It shall be unlawful for any person to purchase, sell, dispense, or distribute narcotic drugs except in the original stamped package or from the original stamped package; and the absence of appropriate taxpaid stamps from narcotic drugs shall be *prima facie* evidence of a violation of this subsection by the person in whose possession the same may be found. Aug. 16, 1954, c. 736, 68A Stat. 550; Aug. 31, 1954, c. 1147, § 8, 68 Stat. 1004.

§4705. Order forms

(a) General requirement.—It shall be unlawful for any person to sell, barter, exchange, or give away narcotic

drugs except in pursuance of a written order of the person to whom such article is sold, bartered, exchanged, or given, on a form to be issued in blank for that purpose by the Secretary or his delegate.

(c) Other exceptions.—Nothing contained in this section, section 4735, or section 4774 shall apply—

(1) Use of drugs in professional practice.—To the dispensing or distribution of narcotic drugs to a patient by a physician, dentist, veterinary surgeon, or other practitioner registered under section 4722, in the course of his professional practice only: *Provided*, That such physician, dentist, veterinary surgeon, or other practitioner shall keep a record of all such drugs dispensed or distributed, showing the amount dispensed or distributed, the date, and the name and address of the patient to whom such drugs are dispensed or distributed, except such as may be dispensed or distributed to a patient upon whom such physician, dentist, veterinary surgeon, or other practitioner shall personally attend; and such record shall be kept for a period of two years from the date of dispensing or distributing such drugs, subject to inspection, as provided in section 4773.

(2) Prescriptions.—(A) To the sale, dispensing, or distribution of narcotic drugs by a dealer to a consumer under and in pursuance of a written prescription issued by a physician, dentist, veterinary surgeon, or other practitioner registered under section 4722: *Provided, however*, That (i) such prescription shall be dated as of the day on which signed and shall be signed by the physician, dentist, veterinary surgeon, or other practitioner who shall have issued the same; (ii) that such dealer shall preserve such prescription for a period of two years from the day on which such prescription is filled in such a way as to be readily

accessible to inspection by the officers, agents, employees, and officials mentioned in section 4773.

(B) In lieu of a written prescription for such narcotic drugs or compounds of a narcotic drug which the Secretary or his delegate, in his discretion (after considering any views expressed on the subject by the Surgeon General, United States Public Health Service; the Commissioner, United States Food and Drug Administration; the respective heads of State narcotic law enforcement agencies; and the respective secretaries of national associations representing (i) narcotic drug manufacturers, (ii) physicians, and (iii) pharmacists), shall find and by regulation designate to possess relatively little or no addiction liability, the sale, dispensing, or distribution may be made by a dealer to a consumer upon oral prescription of a duly registered physician, dentist, veterinary surgeon, or other practitioner, which oral prescription is reduced promptly to writing, and the writing filed and preserved by the dealer for a period of two years from the date on which such prescription is filled in such a way as to be readily accessible to inspection by the officers, agents, employees, and officials mentioned in section 4773. In issuing an oral prescription, the prescriber shall furnish the dealer with the same information as is required by law or regulation in case of a written prescription for narcotic drugs or compounds of a narcotic drug except for the written signature of the prescriber, and the dealer who fills such prescription shall be required to inscribe such information on the written record of the prescription made, filed and preserved by him, and shall inscribe on the label of the container of the narcotic drug or compound of a narcotic drug the same information as is required in filling a written prescription. An oral prescription shall not be refilled.

(C) If the Secretary or his delegate shall subsequently determine that a narcotic drug or a compound of a narcotic drug, to which the oral prescription procedure described in the preceding subparagraph has been made applicable, possesses a degree of drug addiction liability that, in his opinion, results in abusive use of such procedure, he shall by regulation publish the determination in the Federal Register. The determination shall be final, and after the expiration of a period of six months from the date of its publication, the oral prescription procedure described in the preceding subparagraph shall cease to apply to the particular narcotic drug or to the particular compound of a narcotic drug which is the subject of the determination.

(3) Exportation.—To the sale, exportation, shipment, or delivery of narcotic drugs by any person within the United States or any Territory or the District of Columbia or any of the insular possessions of the United States to any person in any foreign country, regulating their entry in accordance with such regulations for importation thereof into such foreign country as are prescribed by said country, such regulations to be promulgated from time to time by the Secretary of State.

(4) Government and State officials.—To the sale, barter, exchange, or giving away of narcotic drugs to any officer of the United States Government or of any State, Territorial, district, county, or municipal or insular government lawfully engaged in making purchases thereof for the various departments of the Army and Navy, the Public Health Service, and for Government, State, Territorial, district, county, or municipal or insular hospitals or prisons.

(d) Preservation.—Every person who shall accept any order required under subsection (a), and in pursuance

thereof shall sell, barter, exchange, or give away narcotic drugs, shall preserve such order for a period of 2 years in such a way as to be readily accessible to inspection by any officer or employee of the Treasury Department duly authorized for that purpose, and the State, Territorial, District, municipal, and insular officials named in section 4773.

(e) Duplicates.—Every person who shall give an order as provided in this section to any other person for narcotic drugs shall, at or before the time of giving such order, make or cause to be made a duplicate thereof on a form to be issued in blank for that purpose by the Secretary or his delegate, and in case of the acceptance of such order shall preserve such duplicate for said period of 2 years in such a way as to be readily accessible to inspection by the officers, employees, and officials mentioned in section 4773.

(f) Supply.—The Secretary or his delegate shall cause suitable forms to be prepared for the purposes mentioned in this section, and shall cause the same to be distributed to each internal revenue district for sale to those persons who shall have registered and paid the special tax as required by sections 4722 and 4721; and he shall require that the same be sold only to persons who have registered and paid the special tax as required by said sections. The price at which such forms shall be sold shall be fixed by the Secretary or his delegate but shall not exceed the sum of \$1 per hundred. The Secretary or his delegate shall cause to be kept accounts of the number of such forms sold, the names of the purchasers, and the number of such forms sold to each of such purchasers. Whenever any of such forms are sold, the Secretary or his delegate shall cause the name of the purchaser thereof to be plainly written or stamped thereon before delivering the same; and no person other than such purchaser shall use any of said forms bearing the name of such purchaser for the purpose of procuring narcotic drugs, or furnish any of the forms bearing the name of such purchaser to

any person with intent thereby to procure the shipment or delivery of narcotic drugs.

(g) Unlawful use.—It shall be unlawful for any person to obtain by means of said order forms narcotic drugs for any purpose other than the use, sale, or distribution thereof by him in the conduct of a lawful business in said drugs or in the legitimate practice of his profession. Aug. 16, 1954, c. 736, 68A Stat. 551; Aug. 31, 1954, c. 1147, §§6, 7, 68 Stat. 1003; Aug. 1, 1956, c. 852, §12(c), 70 Stat. 909.

§4721. Imposition of tax

On or before July 1 of each year every person who imports, manufactures, produces, compounds, sells, deals in, dispenses, or gives away narcotic drugs shall pay the special taxes hereinafter provided. Every person upon first engaging in any of such activities shall immediately pay the proportionate part of the tax for the period ending on the following June 30.

(1) Importers, manufacturers, or producers.—Importers, manufacturers, producers, or compounders, lawfully entitled to import, manufacture, produce, or compound narcotic drugs, \$24 a year;

(2) Wholesale dealers.—Wholesale dealers, lawfully entitled to sell and deal in narcotic drugs, \$12 a year;

(3) Retail dealers.—Retail dealers, lawfully entitled to sell and deal in narcotic drugs, \$3 a year;

(4) Physicians, dentists, veterinary surgeons, and other practitioners.—Physicians, dentists, veterinary surgeons, and other practitioners, lawfully entitled to distribute, dispense, give away, or administer narcotic drugs to patients upon whom they in the course of their professional practice are in attendance, \$1 a year or fraction thereof during which they engage in any of such activities;

(5) Persons engaged in research, instruction, or analysis.—Persons not registered as an importer, manufacturer, producer, or compounder and lawfully entitled to obtain and use in a laboratory narcotic drugs for the purpose of research, instruction, or analysis shall pay \$1 a year, but such persons shall keep such special records relating to receipt, disposal, and stocks on hand of narcotic drugs as the Secretary or his delegate may by regulation require. Such special records shall be open at all times to the inspection of any duly authorized officer or employee of the Treasury Department.

(6) Persons not otherwise taxed.—

For a tax of \$1 a year on persons not otherwise taxed, dispensing preparations and remedies of limited narcotic content, see section 4702(a).

Aug. 16, 1954, c. 736, 68A Stat. 554.

§4722. Registration

On or before July 1 of each year every person who engages in any of the activities enumerated in section 4721 shall register with the Secretary or his delegate his name or style, place of business and place or places where such business is to be carried on, and every person upon first engaging in any such activities shall immediately make like registration. Aug. 16, 1954, c. 736, 68A Stat. 555.

§4724. Unlawful acts in case of failure to register and pay special tax

(a) Trafficking.—It shall be unlawful for any person required to register under the provisions of this subpart or section 4702(a) to import, manufacture, produce, compound, sell, deal in, dispense, distribute, administer, or give away narcotic drugs without having registered and paid the special tax imposed by this subpart or section 4702(a).

(b) Transportation.—Except as otherwise provided in this subsection, it shall be unlawful for any person to send, ship, carry, or deliver narcotic drugs from any State or Territory or the District of Columbia, or any insular possession of the United States, into any other State or Territory or the District of Columbia, or any insular possession of the United States. Nothing contained in this subsection shall apply—

- (1) to any person who shall have registered and paid the special tax as required by sections 4721 and 4722;
- (2) to common carriers engaged in transporting narcotic drugs;
- (3) to any employee acting within the scope of his employment for any person who shall have registered and paid the special tax as required by sections 4721 and 4722, or to any contract carrier or other agent acting within the scope of his agency for such registered person;
- (4) to any person who shall deliver any such drug which has been prescribed or dispensed by a physician, dentist, veterinarian, or other practitioner required to register under the terms of this subpart or section 4702(a) and employed to prescribe for the particular patient receiving such drug;
- (5) to any person carrying any narcotic drug or compound of a narcotic drug which has been obtained by the person from a registered dealer in pursuance of a written or oral prescription referred to in section 4705(c) (2), issued for legitimate medical uses by a physician, dentist, veterinary surgeon, or other practitioner registered under section 4722, if the bottle or other container in which such drug or compound of a narcotic drug is carried bears the name and regis-

try number of the druggist, serial number of prescription, name and address of the patient, and name, address, and registry number of the person issuing such prescription;

(6) to any person carrying any such drug which has been obtained by the person as a patient from a registered physician, dentist, or other practitioner in the course of his professional practice if such drug is dispensed to the patient for legitimate medical purposes; or

(7) to any United States, State, county, municipal, District, Territorial, or insular officer or official acting within the scope of his official duties.

(c) Possession.—It shall be unlawful for any person who has not registered and paid the special tax provided for by this subpart or section 4702(a) to have in his possession or under his control narcotic drugs; and such possession or control shall be presumptive evidence of a violation of this subsection and subsection (a), and also a violation of the provisions of sections 4721 and 4722: *Provided*, That this subsection shall not apply to any employee of a registered person, or to a nurse under the supervision of a physician, dentist, or veterinary surgeon registered under this subpart or section 4702(a), having such possession or control by virtue of his employment or occupation and not on his own account; or to the possession of narcotic drugs which has or have been prescribed in good faith by a physician, dentist, or veterinary surgeon registered under this subpart or section 4702(a); or to any United States, State, county, municipal, District, Territorial, or insular officer or official who has possession of any of said drugs, by reason of his official duties; or to a warehouseman holding possession for a person registered and who has paid the taxes under this subpart and sections 4701 to 4707, inclusive; or to common carriers engaged in trans-

porting such drugs: *Provided further*, That it shall not be necessary to negative any of the aforesaid exemptions in any complaint, information, indictment, or other writ or proceeding laid or brought under this subpart or sections 4701 to 4707, inclusive; and the burden of proof of any such exemption shall be upon the defendant. Aug. 16, 1954, c. 736, 68A Stat. 555; Aug. 31, 1954, c. 1147, § 10, 68 Stat. 1004.

APPENDIX B**Code of Federal Regulations****Title 26—Internal Revenue****Subpart E—Order Forms****PROCUREMENT OF ORDER FORMS****§151.141 Written order required.**

Except as otherwise provided, order forms are required for all sales or other disposition of narcotic drugs.

§151.142 By whom procurable.

Blank forms may be obtained only by persons who are duly qualified and registered under section 4722 of certified as purchasing exempt officials (see §§151.222 and 151.223) and have legitimate use therefor. Order forms will not be furnished to persons registered in Class V who are not manufacturers.

§151.143 Manner of procurement.

A person desiring and entitled to receive order forms should submit requisition on Form 679 to the district director of the internal revenue district in which he is doing business. The order forms are issued in books each containing 10 sets of original, duplicate, and triplicate forms. Blank requisitions, Form 679, may be obtained from the district director and a replacement requisition blank is included in each book of forms. Each requisition shall show the taxpayer's name, address, registry number, and class, and the number of books of order forms desired. Unless the taxpayer is registered in Class I or II, only one book of order forms will be furnished on each requisition. A charge of 10 cents is made for each book of order forms issued to other than exempt officials, and the requisition should be accompanied by remittance of the proper amount in the form of a check, cash, or money order. For procurement of order forms by exempt officials, see §151.224.

§151.144 Signing of requisitions.

Generally, requisitions for order forms shall be signed by the same person or persons signing the application for registration (see §151.26). However, they may be signed by another person authorized by power of attorney previously filed with and approved by the district director. The power of attorney shall be executed on Form 1315, or a substantially similar form, in the same manner as applications for registration, shall show the signature of the persons thereby authorized to sign requisitions for order forms, and shall affirm that the signature so shown is his signature.

§151.145 Signatures to be compared.

Upon receipt by the district director of a requisition for order forms, the signature on such requisition shall be compared with that appearing on the application for registration or in the power of attorney (see §151.144). Unless the district director is satisfied that the requisition is authentic, it will not be honored.

§151.146 Procedure regarding order forms.

Upon receipt of a properly executed requisition, accompanied by a sum sufficient to cover the cost of the order forms desired, the district director will issue the order forms requested. Before issuing the order forms the district director will cause to be shown thereon in a legible and permanent manner the name, address, registry number, and class number or numbers of the person to whom they are supplied, also the date of issuance and his signature or his name and the initials of the issuing employee.

§151.147 Requisitions to be filed.

The district director will stamp each requisition with the date when filled, enter thereon the first and last serial number of the order forms sold in pursuance thereof, and

file all requisitions alphabetically according to the name of the purchaser.

EXECUTION OF ORDER FORMS

§151.161 Execution of forms.

(a) Order forms are issued in triplicate and shall be executed in triplicate. They are arranged to permit the execution of the original, duplicate, and triplicate simultaneously by means of interleaved carbon sheets. The original and the triplicate, together with the intervening carbon sheet, must be furnished to the consignor, but shall not leave the possession of the person executing the order until the duplicate is made.

(b) The attachment of extra sheets to order forms is not permitted. If one order form is not sufficient to include all the items of an order, an additional form or forms shall be used. The order forms are intended solely to cover dispositions of taxable narcotic drugs and preparations to registered persons. They shall not in any case be used as prescriptions.

§151.162 Manner of preparation.

(a) The order forms shall become a part of the permanent records of the registrant filling them, and are required by law to be kept available for inspection for a period of two years. The manufacturer or wholesale dealer should insist for his own protection that the order forms be prepared in such manner as to render their subsequent alteration both difficult of accomplishment and easy of detection. Purchasers also should be careful to protect order forms signed by them against subsequent alteration. Official order forms for the purchase of taxable narcotic drugs should therefore be prepared by the use of type-writer, ink, or indelible pencil, and manufacturers and wholesale dealers should return unfilled any order form executed in a less permanent manner.

(b) For filing of requisitions, see §151.147. For regulations relating to filing of order forms, see §§151.201 and 151.202.

§151.163 Date.

The full and exact date when the order form is actually made out shall be inserted by the purchaser. Purchasers are also required to enter, in the space provided therefor at the bottom of the form, the number of items ordered. If in any case the number of items has not been so entered by the purchaser, the order form shall be returned for completion before it is filled.

§151.164 Name and address of purchaser.

The name, address, registry and class number, and internal revenue district of the purchaser as inserted by the district director shall not be changed by either the purchaser or consignor in any manner whatsoever. The merchandise requested on the form may be sent only to the person designated by the district director and at the location specified by him. The name of the purchaser, as registered with the district director, and as entered by the district director on the form, shall be shown on the first line in the lower right-hand space of the form, except where the form is signed personally by an individual registrant in which event this line may be left blank. The signature of an individual purchaser acting personally, or of an individual acting for a registrant, whether acting under power of attorney or otherwise authorized, shall be entered on the second line of the lower right-hand space.

§151.165 Signing of order forms.

(a) Official narcotic order forms shall be signed by the purchasing registrant with ink or indelible pencil. The signature shall be in the same form as on the application for registration.

(b) The signing of such forms merely with a firm, corporate, or trade name, without indication of personal responsibility, is not permissible, but the signature of the person signing the application for registration must appear. However, they may be signed by another person authorized by power of attorney previously filed with and approved by the district director. The power of attorney shall be executed in the same manner as applications for registration, shall show the signature of the person thereby authorized to sign order forms, and shall affirm that the signature so shown is his signature. The signature of the responsible individual may not be printed or stamped on the order form, but must be shown in his own handwriting.

(c) For signatures on applications for registration, see §151.26.

§151.166 Qualifications of purchaser.

The purchaser shall, at the time the order is submitted, be registered, under section 4722, at the location, in the classes, and under the registry number specified thereon by the district director, and shall have paid the special taxes necessary to qualify him in such classes for the fiscal year ending on the following June 30 or be a certified exempt official (see §§151.222 and 151.223). The purchaser shall likewise be qualified for the fiscal year within which the merchandise is received. Any person executing and presenting for filling an order form who at the time of such presentation is not so registered and has not paid the necessary special taxes or who is not a certified exempt official will be liable to the penalties provided by law.

§151.167 Items.

Only one item shall be entered on each numbered line and not more than 5 items shall be entered on a single order form. An item shall consist of one or more packages or bottles of the same kind and size; two or more such packages or bottles shall always be regarded as a single

item and shall never be counted on the form as two or more items. A separate item shall be made for each article of different description or size. The number of items entered on the form shall be stated by the purchaser in the space provided near the bottom of the form for that purpose. The purchaser shall show, with respect to each item, the number of stamped packages, the size of each package in terms of pounds, ounces, grains, pills, or tablets (indicating size in case of pills or tablets), if in a solid form, or in terms of gallons, quarts, pints, or ounces, if in liquid form; the name of the article desired, and the name and quantity of the narcotic drug contained in the article if it is not itself a pure narcotic drug. The showing of the catalogue number is optional with the purchaser.

FILLING OF ORDER FORMS

§151.181. Who may fill.

Except as otherwise provided in this part, order forms may be filled only by a registered importer, manufacturer, producer, compounder, or wholesale dealer (a Class I or II registrant).

§151.185 Filling of orders.

The consignor shall enter upon the order form the number and size of the stamped packages furnished on each item and the date when each item is filled. When an order cannot be filled in its entirety, it may be filled in part and the balance supplied by additional shipments within 60 days from the date of the order form. A notation, covering each shipment, showing the actual quantities supplied and the date of delivery, shall be made by the vendor on the original and triplicate and by the vendee on the duplicate. The drugs shall be shipped only to the person and at the location specified by the district director on the face of the order form: *Provided, however, That orders for narcotic drugs and preparations submitted on official order forms by authorized purchasing officers of the Armed Ser-*

vices Medical Procurement Agency for delivery to armed services establishments within the United States may be shipped to locations other than the address specified on the order form, and in partial shipments at different times not to exceed six months from the date of the order, as designated by the procurement officer when submitting the order.

§151.186 Alterations.

No alteration, erasure, or change of any description may be made in any order, or in the indorsement thereon, by any person. The merchandise requested on an order form may not be furnished if the form shows any alteration or erasure, or evidence of any change whatsoever. If an order is not properly prepared in every respect it must be returned to the vendee.

§151.187 Acceptance.

An order is regarded as accepted when notice to that effect is given or, if no notice is given, when the goods are delivered or shipped.

§151.188 Unaccepted orders.

If an order is not accepted or if, for any reason, one cannot be filled, the form shall be returned to the vendee with a letter of explanation. When received by the vendee the returned original and triplicate and the letter of explanation shall be attached to the duplicate and retained on file.

§151.189 Endorsements.

An order form made out to a Class I or Class II registrant who cannot fill it may be indorsed in the spaces provided for that purpose on the reverse sides of the original and triplicate forms and referred by him to another such registrant for filling. The endorsement may be made only

by the person to whom the order is issued who shall be a Class I or II registrant. It shall show the name and address of the endorsee, shall bear the signature of the endorsing registrant or another person, provided a power of attorney authorizing such other person to make such endorsements has been executed and approved in accordance with §§151.144 and 151.165, and shall indicate the class or classes in which the endorser is registered, his registry number, the internal revenue district in which he is located and his complete address. The endorsee shall, upon receipt of such order, if he can fill the same, ship the drugs directly to the person and at the location specified by the district director on the face of the order and make notation of the filling of each item in the same manner as in other cases. No change or alteration by the endorsee in any endorsement is permissible.

§151.190 Reporting sales on endorsed orders in monthly returns.

Sales made on endorsed order forms shall be reported on Form 810b or 811b, as the case may be, in the same manner as other sales, except that on the line following that on which the sale is recorded, there shall be entered the name, address, registry and class numbers, and internal revenue district of the endorser.

FILING OF ORDER FORMS

§151.201 Filing of order.

(a) The duplicate shall be kept on file by the vendee for at least two years. The original shall be filed and preserved for a like period by the vendor. The triplicate shall be forwarded by the vendor at the close of the month during which it is filled to the regional director for the district in which the vendor is located. Where an order is only partially filled during one month and other items thereon are to be supplied during a following month, as provided in §151.185, the triplicate should be retained by the vendor

and forwarded to the regional director at the close of the month during which the final shipment is made or during which the 60-day validity period expires.

(b) Any order form which is improperly executed or mutilated so as to make it unusable, shall not be destroyed, but all copies shall be kept on file with the other duplicates.

EXCEPTIONS TO USE OF ORDER FORMS

§151.211 When forms not required.

The use of order forms is not required—

(a) For dispositions by a duly qualified and registered practitioner in the course of his professional practice only.

(b) For sales or other dispositions pursuant to properly executed prescriptions for legitimate medical purposes.

(c) For lawful exportations.

(d) For the sale, distribution, giving away, dispensing, or possession of exempt narcotic pharmaceutical preparations designated as Class "X" or Class "M" and listed in §151.428, providing the conditions of exemption set forth in §151.424 and §151.425 are met. [T.D. 58, 24 F.R. 2235, Mar. 21, 1959, as amended by T.D. 69, 27 F.R. 6328, July 4, 1962]

APPENDIX C

The Order Form

TREASURY DEPARTMENT-INTERNAL REVENUE UNITED STATES OFFICIAL ORDER FORM- OPIUM, COCA LEAVES, OPIATES, ETC.		NAME, ADDRESS AND CLASS NUMBER AND DISTRICT TO BE RECEIVED IN COLLECTOR'S OFFICE					
Purchaser must be properly registered for fiscal year before using this form. Supplier must be properly registered for fiscal year before he may sell it. THIS IS AN ORDER TO SUPPLY THE QUANTITIES SPECIFIED BELOW.							
No. A195639		DATE <u>19</u>	ISSUED _____ BY _____				
To _____		CITY _____	STATE _____				
STREET _____							
TO BE FILLED IN BY PURCHASER							
ITEM		CATALOGUE NUMBER (if any)	NUMBER OF PACKAGES	SIZE OF PACKAGE (in. or lbs., etc., weight, pack, tray, etc., to each pkg.)	NAME OF ARTICLE <small>NAME OF MANUFACTURER MUST BE STATED</small>	NUMBER OF PACKAGES PURCHASED	DATE PURCHASED
A							
B							
C							
D							
E							
THIS ORDER IS FOR EXACTLY _____ ITEMS. <small>OR NUMBER OF PACKAGES MUST BE SPECIFIED BY PURCHASER OR FORM RETURNED</small>				<small>NAME OF PURCHASER OR PERSON TO WHOM SHIPPED</small>			
SERIES 1946				<small>INSTRUCTIONS TO PURCHASER, OR HIS ATTORNEY OR AGENT</small>			

**THE FRONT SIDE OF THE ORDER
FORM ORIGINAL**

TREASURY DEPARTMENT-INTERNAL REVENUE UNITED STATES OFFICIAL ORDER FORM— OPUM, COCA LEAVES, OPIATES, ETC. <small>Purchaser must be properly registered for fiscal year before using this form. Supplier must be properly registered for fiscal year before he may sell it. THIS IS AN ORDER TO SUPPLY THE DRUGS SPECIFIED BELOW.</small>		<small>NAME, ADDRESS, BUSINESS AND CLASS NUMBER, AND PROPERTY TO BE HANDED IN COLLECTOR'S OFFICE</small>	
SPECIMEN			
No. A195639		DATE	19
		ISSUED	BY
TO			
STREET		CITY	STATE
TO BE FILLED IN BY PURCHASER			
ITEM	CATALOGUE NUMBER OF ITEM	NUMBER OF PACKAGES	SIZE OF PACKAGE ONE OZ., ONE PINT, POUNDS, TBS., ETC., OR OTHER UNITS.
1			
2			
3			
4			
5			
DUPLICATE			
THIS ORDER IS FOR EXACTLY _____ ITEMS. SOME OF ITEMS MUST BE SPECIFIED BY PURCHASER OR FORM RETURNED		NAME OF PURCHASER OR NAME OF PERSON TO WHOM IT MAY BE RETURNED	
SERIES 1948		SIGNATURE OF PURCHASER, OR HIS ATTORNEY OR AGENT	

**THE FRONT SIDE OF THE ORDER
FORM DUPLICATE**

The front side of the triplicate is the same, except that the word triplicate is printed across it.

ENDORSEMENT

A195639

(May be made only by the person or firm to whom this order is issued who must be a class 1 or 2 registrant)

To: Consignor _____

Address: Street _____

City _____ State _____

Please and meticulous returned on reverse side of this sheet to person or firm designated and or business specified by Collector of Internal Revenue for the Quarter to which
and person or firm is issued.

NAME OF PERSON OR FIRM IF NOT ON ENDORSEMENT

SIGNATURE OF ENDORSEMENT, OR HIS ATTORNEY OR AGENT

Class (or classes) _____ Registry No. _____ Date _____

Street _____

City _____ State _____

The person requiring the drugs or preparations ordered on this form will send the "Triplex" copy of the form to the National disaster supervisor (local disaster) promptly at the close of the month during which it is filled. See Article 28, National Regulations No. 3, as revised.

**REVERSE SIDE OF THE ORDER
FORM TRIPPLICATE**

The reverse side of the original contains only the endorsement. The reverse side of the duplicate is blank.